in them. A non-agriculturist who owns a cart and who at times carries grain from one place to another or who lives on hire, is also in the same position. A large fraction of their small earnings is taken away from them. To encourage business instincts and petty trade and to free the villagers from the trouble caused by the village officials in this respect, this tax may either be abolished altogether; or if that is not practicable, the poorer classes may be exempted from payment.

Reply of Government.—Noted.

SUBJECT No. 111.

Number of houses of agriculturists which should not be taxed.

Mr. Hutchvire Gowda, Gubbi Taluk.

Summary of discussion.—Large land owners who own a large number of sheep or cattle have three or four houses to keep them in. At present only two houses are exempted and the rest taxed. The number of houses to be exempted from house tax should be fixed in proportion to the number of cattle owned by a person.

Reply of Government.—Under the rules one house and one cattle shed in each village are to be exempted if used by the agriculturist or his servants for purposes of residence and for keeping agricultural cattle. If, in any case, such an exemption has not been made, the matter may be brought up in appeal. One or two specific cases of hardship may be brought to the notice of Government.

SUBJECT No. 112.

Reduction of tax on iron ore workers.

Mr. Lakshminaranappa, Heggaddevankote Taluk.

Summary of discussion.—Those that are engaged in smelting iron are taxed at Rs. 12 per annum. Consequently the industry is failing. A representation was made last year also to reduce this tax. Early orders may be passed in the matter. The tax was fixed so high on the ground that those engaged in the industry used to take charcoal from the forest free of payment. The Forest Department now levies full seigniorage rates on charcoal and the industry is thus crippled.

Reply of Government.—The question of reducing the *mohatarfa* will be favorably considered if it be that the charcoal is paid for.

SUBJECT No. 113.

Receipts for payments of Land Revenue.

(1) Mr. S. Dasappa, Bangalore District Board.

Summary of discussion.—(1) The receipts given by shanbhogs and patels are left with the ryots and there is no record to show the exact number of persons paying the *kandayam* and the amounts paid. So receipt books may be made with duplicate forms so that there may be a counterfoil of each receipt issued and these counterfoils should be carefully examined in taluk offices when the shanbhog or patel goes there with the *irsal*.

(2) Mr. Devaji Rao, Yedatore Taluk.

(2) The misappropriation of revenue collections by shanbhogs is of frequent occurrence. Receipt books with necessary details may be printed and supplied to all

shanbhogs with directions that the duplicate obtained by using carbon papers should be given to the ryots leaving the original in the book. The details to be noted are page of *Khirdi*, Book No., Serial No., etc.

(3) Mr. Krishnappa, Yedatore Taluk.

(3) Instances having come to notice in which the genuineness of the receipt given by the village officers has been denied when the question as to the payment arises, a seal may be supplied to each village official to seal the receipt, or counterfoil receipt books supplied to them.

Reply of Government.—Noted for consideration.

SUBJECT No. 114.

Patels and Unions.

Mr. Hutchvire Gowda, Gubbi Taluk.

Summary of discussion.—Patels should be *ex-officio* members of Unions and should be considered public servants in the discharge of their duties connected with the Union. In a recent case in the Gubbi Taluk a patel who was obstructed when he asked some of the villagers to attend to the sanitation of the village was not regarded as a public servant.

Reply of Government.—A patel who is competent is elected. He cannot be made an *ex-officio* member. The patel can enforce sanitary rules. The record of the particular case will be sent for and examined.

SUBJECT No. 115.

Cash remuneration of *totis* and *talaris*.

(1) to (4) Messrs. Seshadri Iyengar, Tumkur Municipality; Hutchvire Gowda, Gubbi Taluk; Subbarayappa, Turuvekere Sub-Taluk; Agara Subrayappa, Bangalore Tk; B. Naraharaiya, Nelamangala Taluk; Karebhama Narasimha Setti, Closepet Sub-Taluk.

Summary of discussion.—(1) *Totis* and *talaris* perform only Government work. They are not properly remunerated. In some instances no *inam* lands are attached to these offices while in others such *inam* lands lie uncultivated. They have to depend mainly on the *aya* which the ryots are expected to give them. The ryots find it difficult to give the grain according to the rules, and the difficulty felt is the greater when their own lands remain uncultivated. In the Madras Presidency these servants are paid by Government and a small cess is levied from the ryots. A similar system may with advantage be introduced into the Mysore State. By this arrangement the service will be improved, and the ryots will gain a distinct advantage. A cess of half anna or one anna in the rupee may be collected. The subject was discussed last year and it awaits decision.

(2) A cash remuneration of not less than Rs. 4 per mensem may be given to the village *totis* and *talaris* in lieu of *inam* lands and *miras* which yield nothing during bad seasons.

(3) The ryots holding dry lands feel it hard to pay the *miras* at the prescribed rate of three seers per acre to each of the *totis* and *talaris*, as in seasons of scarcity they do not get a proper yield from their lands. A reduction of the rate from three to two seers per acre will remove the hardship which is clearly seen in the case of people